

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re:)
)
) Case No. 09 B 44943
CANOPY FINANCIAL, INC.,)
)
) Chapter 7
Debtor.)
)

**FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER GRANTING
APPLICATION OF SEYFARTH SHAW, LLP, ATTORNEYS FOR TRUSTEE, FOR ALLOWANCE OF
INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

TOTAL FEES REQUESTED: **\$309,247.50**
TOTAL FEES REDUCED: **\$7,285.50**
TOTAL FEES ALLOWED: **\$301,962.00**

TOTAL COSTS REQUESTED: **\$1,598.02**
TOTAL COSTS REDUCED: **\$0.00**
TOTAL COSTS ALLOWED: **\$1,598.02**

TOTAL FEES AND COSTS ALLOWED: \$303,560.02

The attached time and expense entries have been underlined to reflect disallowance in whole or in part. The basis for each disallowance is reflected by numerical notations that appear on the left of each underlined entry. The numerical notations correspond to the enumerated paragraphs below.

(4) Insufficient Description

The Court denies the allowance of compensation for the following task since the description of the time entry fails to identify in a reasonable manner the service rendered. *In re Pettibone*, 74 B.R. 293, 301 (Bankr. N.D. Ill. 1987) ("A proper fee application must list each activity, its date, the attorney who performed the work, a description of the nature and substance of the work performed, and the time spent on the work. [Citation omitted] Records which give no explanation of the activities performed are not compensable."); *In re Wildman*, 72 B.R. 700, 708-9 (Bankr. N.D. Ill. 1987) (same).

(5) Duplication of Services

The Court denies the allowance of compensation for services that duplicate those of another professional or paraprofessional. See 11 U.S.C. § 330(a)(4)(A)(i). Reduction in fees is warranted if multiple attorneys from the same firm appear in court on a motion or argument or for a conference, unless counsel adequately demonstrates that each attorney present contributed in some meaningful way. *In re Pettibone*, 74 B.R. 293, 307 (Bankr. N.D. Ill. 1987) ("A debtor's estate should not bear the burden of duplication of services. If found in the record, such duplication shall be disallowed by the court as unnecessary."). It is also an accepted principle that generally no more than one attorney may bill for time spent in an intra-office conference or meeting absent an adequate explanation. See *In re Adventist Living Ctrs., Inc.*, 137 B.R. 701, 716 (Bankr. N.D. Ill. 1991); *In re Pettibone*, 74 B.R. at 303.

(12) Clerical Work Not Compensable

The court disallows the compensation of clerical or stenographic employees of the professional for the performance of routine clerical or administrative activities in the normal course of the professional's business, such as photocopying, secretarial work, or routine filing. Such activities are not in the nature of professional services and must be absorbed by the applicant's firm as an overhead expense. *In re Dimas, LLC*, 357 B.R. 563, 577 (Bankr. N.D. Cal. 2006) (citing *Missouri v. Jenkins*, 491 U.S. 274, 288 n. 10 (1989)). See also *In re Chellino*, 209 B.R. 106,

114 (Bankr. C.D. Ill. 1996) (Paralegal, but not "clerk" services entitled to compensation at an hourly rate; clerk activities are overhead of the professional); *Souza v. Miguel*, 32 F.3d 1370, 1375 (9th Cir. 1994) (Trustee not entitled to reimbursement or compensation of overhead expenses such as secretarial, stenographic, clerical, and routine messenger services).

Dated: May 12, 2015



Eugene R. Wedoff
United States Bankruptcy Judge

PALOIAN V. FIFTH THIRD

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/07/14	Review [REDACTED] (.40); correspondence with R. Pinkston regarding [REDACTED] (.10).	C. Robertson	0.50	295.00
11/10/14	Correspondence with R. Pinkston regarding [REDACTED] (.10); review [REDACTED] (.20).	C. Robertson	0.30	177.00
12/02/14	Strategy discussion [REDACTED]	C. Harney	0.30	112.50
12/03/14	Correspondence with [REDACTED]	C. Robertson	0.20	118.00
12/11/14	Telephone conference with [REDACTED]	M. Pinkston	0.20	83.00
12/11/14	Call with R. Pinkston regarding [REDACTED] (.20); review docket regarding [REDACTED] (.10).	C. Robertson	0.30	177.00
12/12/14	Review [REDACTED]	G. Paloian	0.90	585.00
12/12/14	Review [REDACTED] (.50); call with [REDACTED] (.40); call with R. Pinkston regarding [REDACTED] (.30).	C. Robertson	1.20	708.00
12/15/14	Conference with G. Paloian regarding [REDACTED] (.10); telephone conference with C. Robertson regarding same (.10); prepare for [REDACTED] (.70).	M. Pinkston	0.90	373.50
12/15/14	Call with R. Pinkston regarding [REDACTED]	C. Robertson	0.30	177.00
12/16/14	Conference with R. Pinkston regarding [REDACTED]	G. Paloian	0.30	195.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
12/16/14	Telephone conference with C. Robertson and G. Paloian regarding [REDACTED] (5) [REDACTED] (.50); prepare [REDACTED] [REDACTED] (2.20); telephone conferences with [REDACTED] [REDACTED] (10).	M. Pinkston	2.80	1,162.00 <i>-207.50</i>
12/16/14	Call with G. Paloian and R. Pinkston [REDACTED] [REDACTED] (.50); review correspondence regarding [REDACTED] (20).	C. Robertson	0.70	413.00
12/17/14	Exchange e-mail correspondence with G. Paloian and C. Robertson regarding [REDACTED] [REDACTED]	M. Pinkston	0.10	41.50
12/17/14	Review correspondence from R. Pinkston regarding [REDACTED] [REDACTED]	C. Robertson	0.20	118.00
12/31/14	Review recent opinion regarding [REDACTED] [REDACTED]	M. Pinkston	0.80	332.00
01/05/15	Communicate with R. Pinkston regarding [REDACTED] [REDACTED]	G. Paloian	0.20	137.00
01/05/15	Exchange e-mail correspondence with [REDACTED] [REDACTED]	M. Pinkston	0.10	43.00
01/06/15	Telephone conference with [REDACTED] [REDACTED] (.20); exchange e-mail correspondence with G. Paloian and C. Robertson regarding same (10).	M. Pinkston	0.30	129.00
01/06/15	Correspondence with R. Pinkston and G. Paloian regarding [REDACTED] [REDACTED]	C. Robertson	0.20	124.00
01/07/15	Telephone conference with [REDACTED] [REDACTED] (.10); exchange e-mail correspondence with [REDACTED] [REDACTED] (10).	M. Pinkston	0.20	86.00
01/20/15	Review message from [REDACTED] (.10); call with R. Pinkston and G. Paloian regarding [REDACTED] (20).	C. Robertson	0.30	186.00
01/22/15	Meet with R. Pinkston and G. Paloian regarding [REDACTED] [REDACTED]	C. Robertson	0.40	248.00 <i>-207.50</i>

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
01/23/15	Planning conference with C. Robertson and G. Paloian regarding [REDACTED] (5)	M. Pinkston	0.60	258.00 -215.00
01/23/15	Meet with R. Pinkston and G. Paloian regarding [REDACTED] (.50); review issues regarding [REDACTED] (.30).	C. Robertson	0.80	496.00
02/04/15	Review appearance, email correspondence with R. Pinkston regarding [REDACTED]	C. Harney	0.10	38.50
02/05/15	Correspondence with L. Banas [REDACTED] (.20); call with R. Pinkston regarding [REDACTED] (.10).	C. Robertson	0.30	186.00
02/06/15	Telephone conference with C. Robertson regarding [REDACTED] (5)	M. Pinkston	0.30	129.00 -129.00
02/06/15	Call with L. Banas regarding [REDACTED] (.50); call with G. Paloian regarding [REDACTED] (.30); review notice from court regarding [REDACTED] (.10); forward [REDACTED] (.10); call with R. Pinkston regarding [REDACTED] (.20).	C. Robertson	1.20	744.00
02/25/15	Call with R. Pinkston regarding [REDACTED]	C. Robertson	0.30	186.00
TOTAL			15.30	\$8,058.00

PALOIAN V. RIDGESTONE

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/03/14	Conferences with J. Priebe regarding [REDACTED] (.30); conference with M. Johnson regarding same (.20); conference with M. Johnson regarding [REDACTED] (.30).	M. Pinkston	0.80	332.00 <i>(3)</i> } -166.00
11/03/14	Conference with R. Pinkston regarding [REDACTED]	C. Harney	0.20	75.00
11/03/14	Conference with R. Pinkston regarding [REDACTED] (.10); and [REDACTED] (.20); follow up regarding same (.20); follow up regarding [REDACTED] (.30).	M. Johnson	0.80	440.00
11/03/14	Review/revise [REDACTED]	T. Vaidya	3.80	969.00
11/03/14	Review [REDACTED]	J. Priebe	0.40	210.00
11/03/14	Strategy/planning regarding [REDACTED]	J. Priebe	0.50	262.50
11/03/14	Communication with [REDACTED]	J. Priebe	0.20	105.00
11/04/14	Communicate with R. Pinkston regarding [REDACTED]	G. Paloian	0.30	195.00
11/04/14	Conference with G. Paloian regarding [REDACTED] (.20); conference with C. Harney regarding [REDACTED] (.20); conference with T. Vaidya regarding [REDACTED] (.20); prepare for [REDACTED] (.50).	M. Pinkston	1.10	456.50 <i>(5)</i> } -83.60
11/04/14	Conferences with R. Pinkston regarding [REDACTED]	C. Harney	0.40	150.00 <i>(5)</i> } -75.00
11/04/14	Review materials regarding [REDACTED] (.30); review [REDACTED] (.20); follow up regarding same (.30).	M. Johnson	0.80	440.00
11/04/14	Revise [REDACTED]	T. Vaidya	4.50	1,147.50
11/04/14	Multiple communications with vendor Orange regarding [REDACTED] (.40); development of [REDACTED] (.30).	J. Priebe	0.70	367.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/05/14	Communications with R. Pinkston [REDACTED] (.20); review/revise response (.20).	G. Paloian	0.40	260.00
11/05/14	Legal research regarding [REDACTED] (2.20); conference with M. Johnson and G. Paloian regarding same (.40) [REDACTED] (3.70).	M. Pinkston	6.30	2,614.50 -166.00
11/05/14	Conference with G. Paloian and R. Pinkston regarding [REDACTED] (.20); follow up regarding same (.50); conference with R. Pinkston regarding [REDACTED] (.20).	M. Johnson	0.90	495.00 -110.50
11/05/14	Review/analyze [REDACTED]	T. Vaidya	2.10	535.50
11/05/14	Review [REDACTED]	J. Priebe	0.30	157.50
11/05/14	Multiple communications with [REDACTED]	J. Priebe	0.50	262.50
11/06/14	Review [REDACTED] (.20); conference with R. Pinkston regarding [REDACTED] (.20); review transcript of [REDACTED] (.30); conference with R. Pinkston regarding same (.20).	G. Paloian	0.90	585.00
11/06/14	Conferences with M. Johnson regarding [REDACTED] (.30); review/revise same (1.20); conference with G. Paloian regarding same (.10); prepare [REDACTED] (.70); conference with G. Paloian regarding [REDACTED] (.20).	M. Pinkston	2.50	1,037.50 -249.00
11/06/14	Follow up regarding [REDACTED] (.10); arrange [REDACTED] (.10).	A. Connor	0.20	59.00
11/06/14	Review/revise [REDACTED] (.40); conference with R. Pinkston regarding [REDACTED] (.30); review transcript of proceedings (.10); follow up regarding [REDACTED] (.20); conference with R. Pinkston regarding [REDACTED] (.20); review [REDACTED] (.20).	M. Johnson	1.40	770.00
11/06/14	Additional [REDACTED]	J. Priebe	0.40	210.00
11/06/14	Work [REDACTED]	J. Priebe	0.40	210.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/07/14	Review [REDACTED] (.50); conference with R. Pinkston regarding [REDACTED] (.20); communications with R. Pinkston regarding [REDACTED] (.20); review/revise [REDACTED] (.20).	G. Paloian	1.10	715.00
11/07/14	Review/revise [REDACTED] (.60); prepare e-mail correspondence to G. Paloian and M. Johnson regarding same (.10); conference with T. Vaidya regarding [REDACTED] (.10); prepare [REDACTED] (1.90) conference with G. Paloian regarding same (.20) exchange e-mail [REDACTED] (5) correspondence with [REDACTED] (.20); legal research regarding same (.40); review/revise [REDACTED] (.30).	M. Pinkston	3.80	1,577.00 <i>-83.00</i>
11/07/14	Review [REDACTED] (.20); review/revise [REDACTED] (.30); follow up regarding same (.30).	M. Johnson	0.80	440.00
11/07/14	Review/revise [REDACTED]	T. Vaidya	0.30	76.50
11/07/14	Work on [REDACTED]	T. Vaidya	1.50	382.50
11/07/14	Communication with N. Pettit regarding [REDACTED] (.30); review [REDACTED] (.40).	J. Priebe	0.70	367.50
11/10/14	Conference with R. Pinkston regarding [REDACTED] (.20); review [REDACTED] (.30); review/revise [REDACTED] (.30).	G. Paloian	0.80	520.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/10/14	Conference with M. Johnson regarding [REDACTED] (1) [REDACTED] (5) [REDACTED] (.20); review/revise same (.40); finalize [REDACTED] (.30); prepare [REDACTED] (.10); conference with G. Paloian regarding [REDACTED] (.10); review/revise same (.10); prepare e-mail correspondence to G. Paloian and M. Johnson regarding [REDACTED] (.10); conferences with M. Johnson regarding [REDACTED] (.20); finalize (.40).	M. Pinkston	2.90	1,203.50 -124.50
11/10/14	Review/revise [REDACTED] (1.00); conference with R. Pinkston regarding same (.20); review/revise [REDACTED] (.40); conference with R. Pinkston regarding same (.40); follow up regarding same (.40).	M. Johnson	2.40	1,320.00
11/10/14	Communication with [REDACTED] [REDACTED]	J. Priebe	0.30	157.50
11/11/14	Conference with M. Johnson regarding [REDACTED] (30) emails to M. Johnson and R. Pinkston regarding same (.20).	C. Harney	0.50 .20	187.50 -95.00
11/11/14	Review [REDACTED] (.30); follow up regarding [REDACTED] (.20); review response regarding same (.20); conference with G. Paloian regarding [REDACTED] (.10); conference with C. Harney regarding [REDACTED] (.10); follow up regarding same (.30).	M. Johnson	1.20	660.00
11/11/14	Complete [REDACTED]	T. Vaidya	5.30	1,351.50
11/12/14	Communicate with [REDACTED]	G. Paloian	0.20	130.00
11/12/14	Prepare [REDACTED] (.30) represent trustee at same (.90); conference with M. Johnson regarding same (.20); [REDACTED] (5) exchange e-mail correspondence with counsel for [REDACTED] (.10); conference with T. Vaidya regarding same (.20).	M. Pinkston	1.70	705.50 -456.50
11/12/14	Conference with R. Pinkston regarding [REDACTED] (.40); strategy discussion with M. Johnson and R. Pinkston regarding [REDACTED] (.20).	C. Harney	0.60	225.00 -656.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/12/14	Review materials regarding [REDACTED] (.20); conference with R. Pinkston regarding same (.10); attend court [REDACTED] (1.00); follow up regarding status (.20); review draft discovery requests to [REDACTED] (.20); follow up regarding same (.30).	M. Johnson	2.00	1,100.00
11/13/14	Conference with R. Pinkston regarding [REDACTED] (.20); conference with R. Pinkston regarding [REDACTED] (.20).	G. Paloian	0.40	260.00
11/13/14	Conference with R. Pinkston regarding [REDACTED] (.20).	C. Harney	0.20	75.00
11/13/14	Review [REDACTED] (.40); prepare for court hearing (.30); attend court hearing (1.00); follow up regarding status (.30); review [REDACTED] (.40).	M. Johnson	2.40	1,320.00
11/14/14	Conference with C. Harney regarding [REDACTED] (.20).	M. Pinkston	0.20	83.00
11/14/14	Conference with R. Pinkston regarding [REDACTED] (5).	C. Harney	0.20	75.00
11/14/14	Interoffice conference with G. Paloian regarding [REDACTED] (.20); review materials regarding [REDACTED] (.50).	M. Johnson	0.70	385.00
11/17/14	Revise [REDACTED]	G. Paloian	0.70	455.00
11/17/14	Review [REDACTED] (.40); follow-up regarding same (.40).	M. Johnson	0.80	440.00
11/18/14	Review [REDACTED] (.40); follow up regarding same (.10).	M. Johnson	0.50	275.00
11/19/14	Further review of pleadings regarding [REDACTED] (.50); follow up regarding [REDACTED] (.30).	M. Johnson	0.80	440.00
11/20/14	Review [REDACTED]	M. Johnson	0.30	165.00
11/22/14	Review [REDACTED] (.30); review [REDACTED] (.20); review [REDACTED] (.20).	M. Johnson	0.70	385.00
11/23/14	Review [REDACTED] (.40); follow up regarding same (.10).	M. Johnson	0.50	275.00
11/24/14	Conference with M. Johnson regarding [REDACTED] (.20); review [REDACTED] (.30).	M. Pinkston	0.50	207.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/24/14	Review [REDACTED] (.60); follow up regarding [REDACTED] (.70); conference with R. Pinkston regarding same (.10); review [REDACTED] (.50); begin review of [REDACTED] d (.50); follow up regarding research regarding same (.40); analysis of issues regarding same (.40).	M. Johnson	3.20	1,760.00
11/25/14	Review and comment on [REDACTED] (.80); communications with R. Pinkston regarding [REDACTED] (.30).	G. Paloian	1.10	715.00
11/25/14	Conference with M. Johnson regarding [REDACTED] (.60); legal research regarding [REDACTED] (3.40); exchange e-mail correspondence with M. Johnson regarding same (.10).	M. Pinkston	4.10	1,701.50 -249.00
11/25/14	Review of research regarding [REDACTED] (.40); further analysis of [REDACTED] (.40); research regarding same (.50); conference with R. Pinkston regarding same and regarding strategy (.50); review research regarding [REDACTED] (.50); analysis of memo regarding [REDACTED] (.40).	M. Johnson	2.70	1,485.00
11/26/14	Research regarding [REDACTED] (.50); review pleadings regarding same (.30); review [REDACTED] (.40).	M. Johnson	1.20	660.00
11/29/14	Continue [REDACTED]	M. Pinkston	2.30	954.50
11/29/14	Further [REDACTED] (.80); revise [REDACTED] (1.00); [REDACTED] (.60); analysis of [REDACTED] (.40); follow up regarding [REDACTED] (.50).	M. Johnson	4.30	2,365.00
11/30/14	Exchange e-mail correspondence with M. Johnson regarding [REDACTED]	M. Pinkston	0.10	41.50
11/30/14	Further analysis of [REDACTED] (.20); follow up regarding same (.20); review [REDACTED] (.20).	M. Johnson	0.60	330.00
12/01/14	Conference [REDACTED]	G. Paloian	0.30	195.00 -249.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
12/01/14	Continue [REDACTED] (2.90); conferences with G. Paloian and M. Johnson regarding [REDACTED] (.90); conference with M. Johnson regarding same (.40); conference with C. Harney regarding [REDACTED] (.20); conference with M. Johnson regarding [REDACTED] (.10); prepare combined reply regarding [REDACTED] (3.40). (5) (5)	M. Pinkston	7.90	3,278.50 <i>-415.00</i>
12/01/14	Conference with R. Pinkston regarding [REDACTED] (5)	C. Harney	0.30	112.50 <i>-112.50</i>
12/01/14	Compile [REDACTED]	J. McManus	0.20	57.00
12/01/14	Follow-up regarding [REDACTED] (.20); conference with G. Paloian and R. Pinkston regarding [REDACTED] (.30); further analysis regarding same (30); conference with G. Paloian and R. Pinkston regarding [REDACTED] (.40); conference with R. Pinkston regarding same (.20); further analysis regarding same (30). (5) (5)	M. Johnson	1.70	935.00 <i>-550.00</i>
12/02/14	Review [REDACTED] (.30); conference with R. Pinkston regarding revisions (.20); prepare [REDACTED] (.60).	G. Paloian	1.10	715.00
12/02/14	Conference with M. Johnson regarding [REDACTED] (5) (.40); conference with G. Paloian regarding same (.20).	M. Pinkston	0.60	249.00 <i>-249.00</i>
12/02/14	Conference with R. Pinkston regarding [REDACTED]	C. Harney	0.10	37.50
12/02/14	Review [REDACTED] (.50); and research materials regarding same (.30); revisions [REDACTED] (.30); conference with R. Pinkston regarding same (.20); follow up regarding discovery issues (.20).	M. Johnson	1.50	825.00
12/03/14	Communications with R. Pinkston regarding [REDACTED] (.20); prepare [REDACTED] (.60).	G. Paloian	0.80	520.00 <i>-1320.50</i>

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
12/03/14	Conferences with M. Johnson regarding [REDACTED] [REDACTED] (5) (.30); conference with G. Paloian regarding same (.10); review/revise [REDACTED] [REDACTED] (.30); finalize same for filing with the Court (.30); review/revise [REDACTED] (1.00); legal research regarding [REDACTED] [REDACTED] (.40); review/revise [REDACTED] [REDACTED] (1.50); review [REDACTED] [REDACTED] (.30); conference with C. Harney regarding [REDACTED] [REDACTED] (.30) conference with C. Harney and M. Johnson regarding same (.20) conference with T. Vaidya regarding [REDACTED] [REDACTED] (.10).	M. Pinkston	4.80	1,992.00 -249.00
12/03/14	Review/edit [REDACTED] (.30); conference with M. Johnson regarding same (.20); email correspondence and conference with R. Pinkston regarding [REDACTED] (5) (.10); review [REDACTED] [REDACTED] (.70) conferences with R. Pinkston and M. Johnson regarding same (.70) amend [REDACTED] (.40); email to opposing counsel regarding same (.10).	C. Harney	2.50	937.50 -262.50
12/03/14	Final [REDACTED] [REDACTED] (.40); review research regarding same (.20); conference with R. Pinkston regarding same (.20); review of revised response (.30); conference with R. Pinkston regarding same (.20); conference with G. Paloian regarding [REDACTED] [REDACTED] (.30); follow up regarding same (.40); review [REDACTED] [REDACTED] (.40).	M. Johnson	2.40	1,320.00
12/03/14	Review/revise [REDACTED] [REDACTED]	T. Vaidya	0.40	102.00
12/04/14	Conference with R. Pinkston regarding [REDACTED] [REDACTED]	G. Paloian	0.30	195.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
12/04/14	Conference with C. Harney regarding [REDACTED] (30) conference with C. Harney and G. Paloian regarding [REDACTED] (.20); [REDACTED] (5) continue to [REDACTED] (.40); continue to review/revise [REDACTED] (1.60); review/revise [REDACTED] (.20); review/revise [REDACTED] (2.40); review/revise [REDACTED] (.80); prepare declaration of [REDACTED] (.30).	M. Pinkston	6.20	2,573.00 -83.00
12/04/14	Strategy discussion with R. Pinkston regarding [REDACTED] (30); confer with G. Paloian regarding [REDACTED] (10). (5)	C. Harney	0.40	150.00 -112.50
12/04/14	Review materials regarding [REDACTED] (.40); review materials regarding [REDACTED] (.70).	M. Johnson	1.10	605.00
12/05/14	Review/revise [REDACTED] (1.20); conferences with R. Pinkston regarding [REDACTED] (.30); conferences with M. Johnson regarding [REDACTED] (.20).	G. Paloian	1.70	1,105.00
12/05/14	Conference with G. Paloian regarding [REDACTED] (30) conference with C. Harney regarding same (.20); review [REDACTED] (.10); conference with M. Johnson regarding [REDACTED] (.30). (5)	M. Pinkston	0.90	373.50 -124.50
12/05/14	Further analysis of [REDACTED] (.80); review materials regarding same (.80); review [REDACTED] (.20).	M. Johnson	1.80	990.00
12/08/14	Review/revise [REDACTED]	G. Paloian	0.80	520.00
12/08/14	Review/revise [REDACTED] (1.20); review/revise [REDACTED] (.20); review/revise [REDACTED] (.20); review/revise [REDACTED] (.70); review/revise [REDACTED] (.10).	M. Pinkston	2.40	996.00
12/08/14	Review [REDACTED]	C. Harney	0.40	150.00 -320.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
12/08/14	Conference with G. Paloian regarding [REDACTED] (.10); follow up regarding [REDACTED] (.30); review [REDACTED] (.20).	M. Johnson	0.60	330.00
12/09/14	Review [REDACTED]	G. Paloian	0.40	260.00
12/09/14	Review/revise [REDACTED] (.40); review/ [REDACTED] (.20).	M. Pinkston	0.60	249.00
12/09/14	Conference with R. Pinkston discussing [REDACTED]	C. Harney	0.20	75.00
12/09/14	Review materials regarding [REDACTED] (.40); follow up regarding same (.20).	M. Johnson	0.60	330.00
12/10/14	Review and comment on [REDACTED] (.40); conference with R. Pinkston regarding revisions (.20).	G. Paloian	0.60	390.00
12/10/14	Review/revise [REDACTED] (1.60); legal research regarding [REDACTED] (.50).	M. Pinkston	2.10	871.50
12/10/14	Further review of [REDACTED] (.30); follow up regarding same (.30).	M. Johnson	0.60	330.00
12/11/14	Communications with M. Johnson regarding [REDACTED]	G. Paloian	0.20	130.00
12/11/14	Follow up regarding [REDACTED] (.30); analysis of [REDACTED] (.80); review research regarding same (.20).	M. Johnson	1.30	715.00
12/12/14	Further review of [REDACTED] (.30); begin review of [REDACTED] (.40).	M. Johnson	0.70	385.00
12/14/14	Further review of [REDACTED] (.40); begin review of [REDACTED] (.40).	M. Johnson	0.80	440.00
12/15/14	Conference with M. Johnson regarding [REDACTED] (.10); conference with G. Paloian regarding same (.10).	M. Pinkston	0.20	83.00
12/15/14	Conference with R. Pinkston [REDACTED] (.20); review materials regarding same (.50).	M. Johnson	0.70	385.00

-41.56

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
12/16/14	Review [REDACTED] (.80); review research (.50); revisions to same (.50); conference with R. Pinkston regarding strategy (.40).	M. Johnson	2.20	1,210.00
12/18/14	Conference with R. Pinkston regarding status (.20); review [REDACTED] (.60).	M. Johnson	0.80	440.00
12/18/14	Prepare [REDACTED]	J. Priebe	0.20	105.00
12/22/14	Follow up regarding [REDACTED]	M. Johnson	0.30	165.00
12/30/14	Conference with M. Johnson regarding [REDACTED] (.20); communicate with [REDACTED] (.10); communicate with R. Pinkston regarding [REDACTED] (.20).	G. Paloian	0.50	325.00
12/30/14	Telephone conferences with [REDACTED] (.20); conferences with M. Johnson regarding same (.20); exchange e-mail correspondence with [REDACTED] (.10).	M. Pinkston	0.50	207.50
12/30/14	Conferences with R. Pinkston and G. Paloian regarding [REDACTED] (.30); follow up regarding same (.30); review materials regarding [REDACTED] (.40); review [REDACTED] (.30); review [REDACTED] (.20).	M. Johnson	1.50	825.00
12/31/14	Conferences with R. Pinkston and G. Paloian regarding [REDACTED] (.30); follow up regarding same (.30); review materials regarding [REDACTED] (.40); review [REDACTED] (.30); review [REDACTED] (.20).	M. Johnson	1.50	-165.00
12/31/14	Exchange e-mail correspondence with M. Johnson, G. Paloian, and C. Harney [REDACTED] (.10); continue to review/revise [REDACTED] (.20); continue to review/revise [REDACTED] (.30).	M. Pinkston	0.60	249.00
12/31/14	Preparation of [REDACTED] (2.10); preparation of [REDACTED] (1.90).	C. Harney	4.00	1,500.00
12/31/14	Follow up regarding [REDACTED] (.10); review materials regarding [REDACTED] (.50).	M. Johnson	0.60	330.00
01/05/15	Revise [REDACTED]	G. Paloian	0.70	479.50
01/06/15	Conference with R. Pinkston regarding [REDACTED] (.30); conference with R. Pinkston regarding [REDACTED] (.60); communicate with R. Pinkston regarding [REDACTED] (.20).	G. Paloian	1.10	753.50

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
01/06/15	Prepare for [REDACTED] (.50); continue to [REDACTED] (.30); conference with G. Paloian, M. Johnson, and C. Harney regarding [REDACTED] 1.00); develop [REDACTED] (.10); prepare [REDACTED] (.30); exchange e-mail correspondence with T. Vaidya regarding [REDACTED] (.10).	M. Pinkston	2.30	989.00 -415.00
01/06/15	Strategize regarding [REDACTED] (.50); preparation of [REDACTED] (.30); same (1.00); continue preparation of [REDACTED] (.150); preparation of letter to R. Nachman regarding [REDACTED] (.50); incorporate M. Johnson's changes into same (.20); email correspondence to R. Nachman regarding same (.20); review [REDACTED] (.10); email correspondence with [REDACTED] (.10); email correspondence with Tushar V. regarding [REDACTED] (.10).	C. Harney	4.50	1,732.50
01/06/15	Review [REDACTED] (.80); review [REDACTED] (.20); review [REDACTED] (.20); analysis of [REDACTED] (.100); follow up regarding [REDACTED] (.20); revise [REDACTED] (.20); further analysis of [REDACTED] (.30).	M. Johnson	2.90	1,682.00
01/07/15	Review [REDACTED] (.60); conferences with R. Pinkston and M. Johnson regarding [REDACTED] (.50); conference with C. Harney regarding [REDACTED] (.20); review and comment on [REDACTED] (.50); telephone conference with [REDACTED] (.20); communicate with R. Pinkston [REDACTED] (.20).	G. Paloian	2.20	1,507.00
01/07/15	Continue to prepare [REDACTED] (3.10); legal research regarding [REDACTED] (.180); legal research [REDACTED] (2.40); legal research regarding [REDACTED] (2.60); review memorandum [REDACTED] (.30).	M. Pinkston	10.20	4,386.00 -415.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
01/20/15	Prepare written analysis of [REDACTED] (.30); review/revise [REDACTED] (.20).	J. Priebe	0.50	275.00
01/21/15	Review [REDACTED] conference with C. Harney regarding [REDACTED] (.20); [REDACTED] (.30); conference with R [REDACTED] (.40); review documents produced by [REDACTED] (.20); conferences with R. Pinkston regarding same (.40); conferences with Tushar Vaidya regarding [REDACTED] (.30).	G. Paloian	1.80	1,233.00
01/21/15	Conference with G. Paloian, M. Johnson, and C. Harney regarding [REDACTED] (.80); review documents produced by [REDACTED] (.280); review [REDACTED] Bank (.190); exchange e-mail correspondence with [REDACTED] (.10); review prior [REDACTED] (.40).	M. Pinkston	6.00	2,580.00 -344.00
01/21/15	Investigate [REDACTED] (.120); review [REDACTED] (.20); begin preparation of [REDACTED] (.30).	C. Harney	2.70	1,039.50
01/21/15	Review [REDACTED] analysis of [REDACTED] (.10); (.80); review [REDACTED] (.30); follow up regarding pleadings (.50).	M. Johnson	1.70	986.00
01/22/15	Communicate with R [REDACTED] (.20); preparation of [REDACTED] (.120).	G. Paloian	1.40	959.00
01/22/15	Conference with C. Harney regarding [REDACTED] (.20); conference with G. Paloian, C. Harney and T. Vaidya regarding [REDACTED] (.30); review Canopy documents regarding [REDACTED] (.430); conference with M. Johnson regarding same (.20); telephone conference with [REDACTED] (.50); conference with M. Johnson regarding same (.10).	M. Pinkston	5.60	2,408.00 -344.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
01/26/15	Email correspondence from [REDACTED]	C. Harney	0.10	38.50
01/26/15	Review of [REDACTED]	R. Schley	0.80	184.00
01/26/15	Manage [REDACTED]	C. Seaman	2.00	260.00
01/26/15	Review [REDACTED] (.30); correspondence with G. Paloian, M. Johnson and R. Pinkston regarding [REDACTED] (.20).	C. Robertson	0.50	310.00
01/26/15	Further analysis of [REDACTED] (.30); review [REDACTED] (.80); revisions to [REDACTED] (.90); analysis of [REDACTED] 80).	M. Johnson	3.60	2,088.00
01/27/15	Conference with M. Johnson regarding [REDACTED] (.20); communications with C. Harney regarding [REDACTED] (.20); communicate with M. Johnson regarding [REDACTED] (.20); communications with M. Johnson [REDACTED] (.20); communicate [REDACTED] (.20); communications with R. [REDACTED] (.20); communicate [REDACTED] (.30).	G. Paloian	1.50	1,027.50
01/27/15	⑤ Exchange e-mail correspondence with G. Paloian, M. Johnson, and C. Robertson [REDACTED] (.20); review/revise [REDACTED] (.10); review/revise [REDACTED] (.60); prepare [REDACTED] (1.30); exchange e-mail correspondence with G. Paloian, M. Johnson, and C. Harney regarding [REDACTED] (.10).)	M. Pinkston	3.30	1,419.00
01/27/15	⑤ Preparation of [REDACTED] (1.50); conference regarding [REDACTED] (.10).	C. Harney	1.60	616.00
01/27/15	Correspondence with M. Johnson, G. Paloian and R. Pinkston regarding [REDACTED]	C. Robertson	0.30	186.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
02/10/15	Continue to review [REDACTED] (4.40); prepare [REDACTED] (1.10); prepare for [REDACTED] (.60); represent trustee at hearing (1.30); conference with G. Paloian, M. Johnson, and C. Harney regarding [REDACTED] (1.10); conference with G. Paloian, C. Harney, and T. Vaidya [REDACTED] (.40); exchange e-mail [REDACTED] (.20); prepare letter [REDACTED] (.30).	M. Pinkston	9.40	4,042.00 - 387.00
02/10/15	Review of [REDACTED] [REDACTED] (.50); preparation of [REDACTED] (.40).	C. Harney	2.90	1,116.50
02/10/15	Manage [REDACTED] [REDACTED] (.10).	C. Seaman	2.00	260.00
02/10/15	Analysis of [REDACTED] [REDACTED] (.100); review [REDACTED] (.90); prepare for [REDACTED] (.30); attend court [REDACTED] (1.10); review [REDACTED] (.100); follow up regarding same (.50).	M. Johnson	4.80	2,784.00 - 638.00
02/10/15	Confer with [REDACTED] (.40); identify/prepare [REDACTED] (.20).	T. Vaidya	2.60	702.00
02/11/15	Prepare answer to [REDACTED] (.60); communications with R. Pinkston regarding [REDACTED] (.40); communications with T. Vaidya regarding [REDACTED] (.10); prepare [REDACTED] (.50).	G. Paloian	1.60	1,096.00
02/11/15	Continue to review/revise [REDACTED].	M. Pinkston	0.40	172.00
02/11/15	Review minute order (.10); email correspondence with group regarding searches and doc review (.10).	C. Harney	0.20	77.00
02/12/15	Review [REDACTED].	G. Paloian	1.30	890.50
02/12/15	Further review of [REDACTED] (.50); follow up regarding same (.30).	M. Johnson	0.80	464.00
02/13/15	Prepare [REDACTED] (.30); review [REDACTED] (.80).	G. Paloian	1.10	753.50 - 1025.00

CASE ADMINISTRATION

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
11/06/14	Attention to Canopy Nuix database server maintenance and evaluation for hardware replacement.	R. Lutkus	1.60	664.00
11/07/14	Communicate with R. Lutkus regarding [REDACTED]	G. Paloian (5)	0.20	130.00
11/07/14	Exchange email with G. Paloian regarding [REDACTED]	R. Lutkus	0.40	166.00
11/11/14	Telephone conference with R. Lutkus regarding [REDACTED]	G. Paloian	0.20	130.00
11/13/14	Communicate with R. Lutkus regarding [REDACTED]	G. Paloian	0.30	195.00
11/13/14 (5)	Teleconference with G. Paloian regarding [REDACTED] (.20) draft [REDACTED] to G. Paloian and J. Sowka (.30).	R. Lutkus	0.50	207.50
11/14/14	Exchange emails with R. Lutkus and J. McManus regarding [REDACTED] (.20); confer with R. Lutkus regarding same (.10); review and analyze prior court orders regarding [REDACTED] (.30); draft email to R. Lutkus regarding [REDACTED] (.10); various conferences with G. Paloian regarding same (.20); draft motion regarding same (1.80); review/revise same (.50); draft proposed order regarding same (.40); review/revise same (.30); various conferences with C. Tholen regarding filing and service of same (.20); review file-stamped copy of same (.10); draft email to R. Lutkus regarding filing of same and hearing date (.10).	J. Sowka	4.30	1,849.00
11/14/14	Exchange email with J. Sowka and J. McManus regarding [REDACTED] (.40); teleconference with J. Sowka [REDACTED] (.30).	R. Lutkus	0.70	290.50
11/18/14	Communicate with R. Homme regarding [REDACTED]	G. Paloian	0.20	130.00
11/19/14	Prepare for hearing on [REDACTED] (.10); appear in court for hearing on same (.50); draft email to R. Lutkus et al. regarding same (.10).	J. Sowka	0.70	301.00
11/20/14	Review order approving request to use funds outside of the ordinary course to pay Nuix related costs and draft email to J. McManus and R. Lutkus regarding same.	J. Sowka	0.10	43.00

SALE OF ASSETS

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
12/18/14	Communicate with J. McManus regarding [REDACTED] [REDACTED]	G. Paloian	0.10	65.00
12/18/14	Email exchange with [REDACTED] [REDACTED] (.20); email exchange with A. Connor regarding [REDACTED] (.20).	J. McManus	0.40	114.00
12/19/14	Communicate with J. McManus regarding [REDACTED] [REDACTED]	G. Paloian (5)	0.10	65.00
12/19/14	Confer with G. Paloian regarding [REDACTED] [REDACTED] (.10); confer with A. Connor regarding [REDACTED] (.10).	J. McManus	0.20	57.00
12/29/14	Communications with A. Connor regarding [REDACTED] [REDACTED] (.30); review [REDACTED] (.10).	G. Paloian	0.40	260.00
12/29/14	Follow up [REDACTED] [REDACTED] (.10); study/ [REDACTED] [REDACTED] 1.40); follow up with G. Paloian regarding same (.10).	A. Connor	1.60	472.00
12/29/14	Review emails from [REDACTED] [REDACTED] (.10); review [REDACTED] [REDACTED] (.10); draft email to G. Paloian and A. Connor regarding same (.10).	J. Sowka	0.30	129.00
12/30/14	Conduct research regarding [REDACTED] (.80); follow up with [REDACTED] (.20); follow up with [REDACTED] [REDACTED] sale (.50); prepare [REDACTED] (.40); submit [REDACTED] (.10).	A. Connor	2.00	590.00
01/02/15	Prepare [REDACTED] [REDACTED]	A. Connor	0.30	93.00
01/05/15	Communicate with A. Connor regarding [REDACTED] [REDACTED]	G. Paloian	0.20	137.00
01/05/15	Follow up with S. DeSchepper regarding [REDACTED] [REDACTED] (.20); prepare [REDACTED] [REDACTED] (.20).	A. Connor	0.40	124.00
01/06/15	Communications with A. [REDACTED] [REDACTED]	G. Paloian	0.40	274.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
01/06/15	Follow up with Belgian National Library regarding valuation of prints (.40); follow-up with G. Paloian regarding same (.20); follow up with consignment shop regarding sale procedures (.50); research prints, artists (2.60); follow up with frame shop regarding potential interest (.10); follow up with Susanins Auctioneers regarding same (.60); prepare schedule of prints with summary descriptions, dimensions (.90); follow up with Caspian Rugs regarding possible consignment sale of the rugs (.30).	A. Connor	5.60	1,736.00
01/07/15	Communicate with C. McCloud regarding HSA claim of Lisa Decker.	G. Paloian	0.20	137.00
01/07/15	Prepare updated schedule of prints based on new information received from Belgium (.60); follow up with Susanins Auctioneers regarding possible auction (.10); follow up with G. Paloian regarding same and potential consignment sale of rugs (.10).	A. Connor	0.80	248.00
01/08/15	Communicate with A. Connor regarding Susanins Auctions sale of prints.	G. Paloian	0.10	68.50
01/08/15	Follow up with Sean Susanin regarding auctioning art work (.10); follow up with G. Paloian regarding same (.10).	A. Connor	0.20	62.00
01/12/15	Communicate with A. Connor regarding Susanin Auction for artwork.	G. Paloian	0.10	68.50
01/12/15 ⑤	Follow up with G. Paloian regarding Susanin auction particulars (.10); follow up with Caspian regarding potential purchase of rugs (.20).	A. Connor	0.30	93.00 - 31.00
01/16/15	Follow up with Caspian regarding potential rug purchase.	A. Connor	0.10	31.00
01/20/15	Follow up with Oscar Isberian regarding purchase of rugs (.10); follow up with Sean Susanin regarding auction of artwork, pushing back consignment deadline (.10); prepare [REDACTED] (.70); follow up with J. Sowka regarding same (.10).	A. Connor	1.00	310.00
01/20/15	Review and approve purchase agreement for sale of Persian rugs.	J. Sowka	0.10	44.50
01/21/15	Follow up with Oscar Isberian providing offer to purchase letter for rugs (.10); follow up with Sean Susanin regarding artwork auctioning (.20); prepare motion to sell rugs, art (3.10); prepare proposed order (.50).	A. Connor	3.90	1,209.00
01/21/15	Various conferences with G. Paloian and A. Connor regarding [REDACTED]	J. Sowka	0.10	44.50
01/22/15	Follow up regarding execution of Isberian offer to purchase rugs.	A. Connor	0.10	31.00

<u>Date</u>	<u>Description</u>	<u>Timekeeper</u>	<u>Hours</u>	<u>Value</u>
01/23/15	Prepare sale motion for filing (1.30); follow up with J. Sowka (.10) effect filing (.10) arrange for service (.10). <i>(12)</i>	A. Connor	1.60	496.00 <i>-31.00</i>
01/23/15	Review/revise motion to sell remaining personal property assets of the debtor (.40); exchange emails with A. Connor regarding revisions to same and filing of same (.10).	J. Sowka	0.50	222.50
02/18/15	Prepare for hearing on motion to sell rugs, art, and residual assets (.20); appear in court for hearing on same (.60); confer with A. Connor and G. Paloian regarding granting of same (.10).	J. Sowka	0.90	400.50
02/19/15	Follow up with Oscar Isberian, Sean Susanin circulating order approving sale and auction regarding logistics of rug and art transfer for sale, auction (.10); telephone conference with Susanin scheduling drop off and arrange for property removal slip (.10).	A. Connor	0.20	62.00
02/19/15	Review various emails from A. Connor and G. Paloian regarding sale of rugs and remaining artwork.	J. Sowka	0.10	44.50
02/20/15	Coordinate delivery of prints to auction house.	A. Connor	1.20	372.00
02/24/15	Arrange for transfer of carpets, payment.	A. Connor	0.50	155.00
TOTAL			24.00	\$8,215.50